

COUNTY LOCAL LAWS

cease to be effective July 1, 1973.

Approved: July 18, 1972

BILL NO. CB - 159 - 1972

AN ACT to establish rules and regulations for the collection of the 3% tax on the gross receipts tax for rental of hotels, motels, rooming houses, tourist homes; and tourist cabin parks in Prince George's County established by CB-123-1972; and to impose an interest charge and penalty on late payments.

Section 1. Be it enacted by the County Council of Prince George's County, Maryland that the remittance of 3% levy of the total amount paid for room rental by transient personnel shall be made on or before the last day of each month covering the amount of tax collected during the preceding month, the first report and remittance hereunder being due on or before the 31st day of October 1972; covering the amount of tax collected during September. Any person operating a hotel regularly throughout the year may, upon written application to, and with the consent of the Director of Finance, make reports and remittances on a quarterly basis in lieu of the monthly basis herein before provided. Such quarterly payments shall be made on or before the last days of April, July, October and January in each year and shall cover the amounts collected during the three months immediately preceding the months in which reports and remittances are required.

Interest and Penalty. If any person shall fail or refuse to remit to the Director of Finance the tax required to be collected and paid hereunder, within the time and in the amount specified herein, these shall be added to such tax by the Director of Finance interest as the rate of one half of one percent per month on the amount of the tax for each month from the date the tax is due as provided herein, and if the tax shall remain delinquent and unpaid for a period of one month from the date the same is due and payable, there shall be added thereto by the Director of Finance a penalty of ten percent of the amount of the tax.